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April 1, 2016

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SENT BY ECF & FEDERAL EXPRESS

The Honorable Arthur D. Spatt
United States District Court
100 Federal Plaza
Central Islip, NY 11722

**RE: *Taubman v. Cohen*, No. 2:15-CV-5995 (ADS)
Our File No. 3340.001**

Dear Judge Spatt:

My office represents the proposed intervenor plaintiff, Abraham Kleinman (*see* Doc. #12, *inter alia*), whose motion for intervention is pending together with plaintiffs' motion for remand, *inter alia*. (*See, e.g.*, Doc. #19). This action was commenced in Nassau County Supreme Court but removed by defendants to this Court based solely upon alleged "related to" bankruptcy jurisdiction.

I write to advise Your Honor that yesterday, March 31, 2016, an Order of the United States Bankruptcy Court for the District of Nevada was entered which formally closed the underlying related Chapter 11 bankruptcy proceeding. A copy of the Order is attached hereto. Pursuant to *Porges v. Gruntal & Co., Inc.*, 44 F.3d 159, 162 (2d Cir. 1995), "related proceedings ordinarily should be dismissed following the termination of the underlying bankruptcy case." For the same reason, the case at bar should be remanded to State Court.

Similarly, Mr. Kleinman's separate but related case was commenced in Rockland County Supreme Court, was removed by defendants to the United States District Court for the Southern District of New York on the same basis (*i.e.*, "related to" bankruptcy jurisdiction), and transferred to United States Bankruptcy Court Judge Drain who granted Mr. Kleinman's motion for remand to State Court per the order attached hereto.


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Accordingly, I request that the Court grant the pending motion to remand this case to Nassau County Supreme Court, for adjudication of all claims herein which arise under State law, and cancel the upcoming conference that is currently scheduled on April 8, 2016.

Thanking Your Honor for his consideration, I shall remain,

Respectfully submitted,

**KANTROWITZ, GOLDHAMER
& GRAIFMAN, P.C.**

By: 
Reginald H. Rutishauser, Esq.

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